

September 23, 2018

Honorable Curtis L Collier  
Senior United States District Judge  
900 Georgia Ave Room 253  
Chattanooga, TN 37402

Dear Judge Collier:

As previously stated, I had a direct working relationship with Mark and during our time working together, I always found Mark to be fair, responsive, and honest.

When I was COO of Gordon Trucking, we acquired Buske Lines in August of 2011. In 2010, Buske generated revenues of over \$28 million. Before the acquisition, Gordon Trucking performed its due diligence and we did not note any issues with Buske's fuel expenditures. My understanding is that the government has said that discounts were withheld from Buske Lines and that those withheld discounts would have totaled anywhere from between \$13,000 to \$22,000 per year. Even if this were true, that amount would be hard to detect within the context of fuel expenditures in the \$10 million range annually. It is also difficult to believe that it would have affected business management decisions, as these loss amounts are such tiny fractions of Buske's expenses and revenue. Moreover, trucking companies like Buske plan for fluctuations in fuel cost and typically have built in cushions that would easily have covered a loss of \$22,000/year. It is safe to say that a loss of \$22,000/year due to withheld discounts would not have had a materially negative impact on the business. It certainly would not have a material impact on Gordon Trucking.

We didn't have the data to perform a thorough analysis of fuel transactions at Buske prior to our acquisition. However, as stated earlier, in the analysis of Gordon Trucking's records, we found transactions where the discounts applied were both too high and too low at relatively low volume stops, leading us to believe it was due to clerical errors, not intent. Pilot paid us in full as did another fuel vendor with similar volume who had nearly 7 times the amount of overcharges.

Sincerely,



Steve Gordon  
Former COO Gordon Trucking  
Principal Gordon Truck Centers